RECORDATION NO. 23773 FRED

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SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A. LESTER

December 19, 2006

ELIAS C. ALVORD (1942)

ELLSWORTH C. ALVORD (1964)

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Termination of Memorandum of Lease Agreement, dated as of December 19, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document is a complete termination and relates to the Memorandum of Lease Agreement and Amendment to Memorandum of Lease Agreement previously filed with the Board under Recordation Numbers 23773-A and 23773-C, respectively.

The names and addresses of the parties to the enclosed document are:

Lessee:

Tyson Fresh Meats, Inc. (f/k/a IBP, Inc.)

IBP Avenue P.O. Box 515

Dakota City, NE 68731

Lessor:

SMBC Leasing and Finance, Inc.

277 Park Avenue New York, NY 10172 Mr. Vernon A. Williams December 19, 2006 Page 2

A description of the railroad equipment covered by the enclosed document is:

503 railcars: PBFX 643000 – PBFX 643074; PBFX 645001 – 645115 (excluding PBFX 645057); PBFX 646000 – PBFX 646074; PBFX 646100 – PBFX 646189; PBFX 647000 – PBFX 647049 (excluding PBFX 647042); and PBFX 649000 – PBFX 649103. Subject to four casualties as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Termination of Memorandum of Lease Agreement.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

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SURFACE TRANSPORTATION BOARD

# TERMINATION OF MEMORANDUM OF LEASE AGREEMENT

dated as of December 19, 2006

between

TYSON FRESH MEATS, INC. (formerly known as IBP, inc.), as Lessee,

and

SMBC LEASING AND FINANCE, INC., as Lessor

FILED WITH THE SURFACE TRANSPORTATION BOARD
PURSUANT TO 49 U.S.C. § 11301
on December \_\_\_\_, 2006 at \_\_\_\_: \_\_\_\_.m

DEPOSITED WITH THE REGISTRAR GENERAL OF CANADA PURSUANT TO SECTION 105 OF THE CANADA TRANSPORTATION ACT ON DECEMBER \_\_, 2006.

## TERMINATION OF MEMORANDUM OF LEASE AGREEMENT

This Termination of Memorandum of Lease Agreement dated as of December 19, 2006 (the "Termination"), is made between Tyson Fresh Meats, Inc. (formerly known as IBP, inc.), as Lessee ("Lessee"), and SMBC Leasing and Finance, Inc. (as assignee of Wells Fargo Bank Northwest, National Association, not in its individual capacity but solely as Owner Trustee of IBP 2001 Trust, as Original Lessor ("Original Lessor")), as Lessor ("Lessor").

WHEREAS, Original Lessor and Lessee entered into a Memorandum of Lease Agreement dated as of December 15, 2001 (the "Memorandum of Lease") in connection with those certain railcars as identified on Exhibit A attached hereto (the "Equipment"), which was recorded with the Surface Transportation Board (the "STB") on December 19, 2001 under Recordation Number 23773-A and deposited with the Registrar General of Canada (the "RGC") on December 19, 2001.

WHEREAS, Lessee, Original Lessor and Lessor entered into an Amendment to Memorandum of Lease Agreement dated as of May 30, 2003 (the "Amendment to Memorandum of Lease") in connection with the Equipment, which was recorded with the STB on June 4, 2003 under Recordation Number 23773-C and deposited with the RGC on June 2, 2003 (the Memorandum of Lease and the Amendment to Memorandum of Lease are collectively referred to as the "Lease").

WHEREAS, Lessor and Lessee have agreed to terminate the Lease.

NOW, THEREFORE, in consideration of the premises, Lessor and Lessee hereby acknowledge and confirm for the public record the termination of the Lease, and all rights and obligations arising under the Lease with respect to the Equipment.

This Termination may be executed in separate counterparts, each of which when so executed and delivered shall be an original for all purposes, but all such counterparts shall constitute but one and the same instrument.

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IN WITNESS WHEREOF, Lessor and Lessee have executed or caused this Termination to be duly executed as of the date first above written.

TYSON FRESH MEATS, INC. (formerly known as IBP, inc.), as Lessee

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Its: 509 Finner & Transurer

SMBC LEASING AND FINANCE, INC., as Lessor

TYSON FRESH MEATS, INC.

IN WITNESS WHEREOF, Lessor and Lessee have executed or caused this Termination to be duly executed as of the date first above written.

country of Washington

On this 2 day of Dec , 2006, before me, Tevesa Leigh Pace, the undersigned Notary Public, personally appeared Dennis deathers personally known to me to be the person who executed the within instrument as 5VP, Fin i Dreamer on behalf of the corporation therein named, and acknowledge to me that the corporation executed it.

Notary Public for Hydrogo My Commission expires 7-1-10

STATE OF New Cork )
COUNTY OF Nowbork
On this 7th day of December, 2006, before me, Tevry Wechsler, the
undersigned Notary Public, personally appeared Dava A ward personally known to me to be the person who executed the within instrument as President
on behalf of the corporation therein named, and acknowledge to me that the corporation executed
it.
Att ( )
Notary Public for
JERRY H. WECKSER Notary Public, State of New York
No. 01WE6046972 Qualified in Kings County
Commission Expires August 21/20

#### EXHIBIT A TO TERMINATION OF MEMORANDUM OF LEASE AGREEMENT

503 Tank Cars (25,500 Gallon Capacity) DOT #111A100W1

NO. OF	TANK CAR	YEAR		CASUALTY
CARS	UNIT NUMBER	MANUFACTURED	MAKE	CARS
75	PBFX 643000 – PBFX 643074	1994	TRINITY	N/A
112	PBFX 645001 – PBFX 645115*	1995	TRINITY	PBFX 645028
				PBFX 645029
75	PBFX 646000 – PBFX 646074	1996	TRINITY	N/A
90	PBFX 646100 – PBFX 646189	1996	TRINITY	N/A
48	PBFX 647000 - PBFX 647049**	1997	UNION	PBFX 647009
103	PBFX 649000 – PBFX 649103	1999	TRINITY	PBFX 649071

<sup>\*</sup>Excludes Car Number PBFX 645057

<sup>\*\*</sup> Excludes Car Number PBFX 647042

### **CERTIFICATION**

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the
District of Columbia, do hereby certify under penalty of perjury that I have compared the
attached copy with the original thereof and have found the copy to be complete and
Identical in all respects to the original document.

Dated: 12/19/06

Robert W. Alvord